

**WV SURPLUS LINES PREMIUM TAX  
ALLOCATION SCHEDULE  
Criteria for Tax  
Allocation of Multi-State Risks**

**CODE CLASSIFICATION**

**ALLOCATE TO STATE BY**

**PROPERTY INSURANCE:**

01	Real Property (including buildings and other permanent additions)	Insured value of structures and other property in state
02	Personal Property (including inland marine)	Insured value of property permanently or principally situated in state
03	Business Interruption, Time Element, or similar time value coverages	Insured time valued elements in state
04	Farmowners, Homeowners, and Businessowners (BOP)	Insured value of structures and other property in state
05	Aircraft	Insured value of aircraft principally hangared or principally used in state
06	Motor Vehicle	Insured value of motor vehicles principally garaged or principally used in state
07	Kidnap & Ransom	Number of insured employees principally employed in state
08	Ocean Marine	None to state

**FIDELITY AND SURETY:**

11	Fidelity, Forgery, and other Indemnity Bonds	Number of insured employees in state
12	Bankers' Blanket Bonds	Number of insured employees in state
13	Performance Bonds	Total bond value of contracts in state
14	Other surety Bonds	Total bond value of contracts in state

**CREDIT INSURANCE:**

21	Credit Insurance	Value of insured debt in state
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**RESIDUAL VALUE INSURANCE:**

31	Residual Value Insurance	Allocate to value of underlying property
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**LIABILITY INSURANCE:**

41	Manufacturers and Contractors	Payroll in state
42	Premises Operations	Square footage of premises in state
43	Owners and Contractors Protective	Cost of contract in state
44	Products	Receipts in state
45	Completed Operations	Receipts in state
46	Municipalities, Public Authorities and other Political Subdivisions	Number of municipalities, etc. in state
47	Child Care	Number of children in state
48	Contractual	If "stand alone" policy, value of sales in state
49	Recreational	Amount of gate receipts in state
50	Environmental Impairment	Number of units of exposure in state
51	Asbestos Abatement	Payroll in state
52	Employee/Member Benefit Program	Number of employees/members in state
53	Special Events	Receipts from state
54	Professional Liability	Number of insureds in state
55	Errors and Omissions	Revenues generated in state
56-A	For-Profit Organization	Revenues generated in state
56-B	Not-for-Profit Organization	Number of directors and officers based in state

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57     Hospital, Nursing Home, and Adult Home	Number of beds in facility plus one additional bed for each 100 outpatient visits at locations in state
58     Liquor Liability	Receipts from sales of alcoholic beverages in state
59     Railroad Protective	Miles of track in state
60     Aircraft	Number of aircraft principally hangared or principally used in state
61     Motor Vehicle	Number of motor vehicles principally garaged or principally used in state
62     Umbrella	Classification of predominant coverage; except if underlying coverages are divisible, then use underlying classifications
63     Excess Liability	If directly over primary, use underlying classifications. If over umbrella, use method in Code 62.